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EXEMPLARY LIST OF TARIFFS AND SUPPLEMENTS PUBLISHED IN ENGLISH
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Ethiopia.....	31	5th		12.80
Finland.....	95	18th		9.88
Haiti (Republic of).....	108	7th		9.76
Hungary (People's Republic of).....	192	8th		7.85
Iceland.....	111	8th		9.79
India.....	4	22nd		5.87
Indonesia.....	63	8th		8.86
Iran.....	138	9th		3.74
Israel.....	41	9th		9.82
Japan.....	28	15th	1	8.79
Jordan (Hashemite Kingdom of).....	77	3rd	1	10.87
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Libyan Arab Jamahiriyah.....	51	5th		4.84
Malaysia.....	12	5th		10.87
Malta.....	53	9th	3	6.87
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Saudi Arabia.....	62	4th		11.84
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Yugoslavia (Soc. Fed. Rep. of).....	35	2nd		9.80
Zaire (Republic of).....	3	2nd		2.89
Zimbabwe.....	82	1st		10.83

UNITED STATES OF
AMERICA

CUSTOMS TARIFF

This Journal is based on the Harmonized Tariff Schedule
of the United States (1st Edition, 2nd Supplement) (*)

GENERAL NOTES

1. Tariff Treatment of Imported Goods. All goods provided for in this schedule and imported into the customs territory of the United States from outside thereof are subject to duty or exempt therefrom as prescribed in general notes 3 and 4.
2. Customs Territory of the United States. The term "customs territory of the United States", as used in the tariff schedule, includes only the States, the District of Columbia and Puerto Rico.
3. Rates of Duty. The rates of duty in the "Rates of Duty columns designated 1 ("General" and "Special") and 2 of the tariff schedule apply to goods imported into the customs territory of the United States as hereinafter provided in this note:

a) Rate of Duty Column 1.

- i) Except as provided in subparagraph iv) of this paragraph, the rates of duty in column 1 are rates which are applicable to all products other than those of countries enumerated in paragraph b) of this note. Column 1 is divided into two subcolumns, "General" and "Special", which are applicable as provided below.
- ii) The "General" subcolumn sets forth the general most-favored-nation (MFN) rates which are applicable to products of those countries described in subparagraph i) above which are not entitled to special tariff treatment as set forth below.
- iii) The "Special" subcolumn reflects rates of duty under one or more special tariff treatment programs described in paragraph c) of this note and identified in parentheses immediately following the duty rate specified in such subcolumn. These rates apply to those products which are properly classified under a provision for which a special rate is indicated and for which all of the legal requirements for eligibility for such program or programs have been met. Where a product is eligible for special treatment under more than one program, the lowest rate of duty provided for any applicable program shall be imposed. Where no special rate of duty is provided for a provision, or where the country from which a product otherwise eligible for special treatment was imported is not designated as a beneficiary country under a program appearing with the appropriate provision, the rates of duty in the "General" subcolumn of column 1 shall apply.

iv) Products of Insular Possessions.

- A) Except as provided in additional U.S. note 5 of chapter 91 and except as provided in additional U.S. note 3 of chapter 96, and except as provided in section 423 of the Tax Reform Act of 1986, goods imported from insular possessions of the United States which are outside the customs territory of the United States are subject to the rates of duty set forth in column 1 of the tariff schedule, except that all such goods the growth or product of any such possession, or manufactured or produced in any such possession from materials the growth, product or manufacture of any such possession or of the customs territory of the United States, or of both, which do not contain foreign materials to the value of more than 70 percent of their total value (or more than 50 percent of their total value with respect to goods described in section 213 b) of the Caribbean Basin Economic Recovery Act), coming to the customs territory of the United States directly from any such possession,

(*) As at January 1, 1989.

and all goods previously imported into the customs territory of the United States with payment of all applicable duties and taxes imposed upon or by reason of importation which were shipped from the United States, without remission, refund or drawback of such duties or taxes, directly to the possession from which they are being returned by direct shipment, are exempt from duty.

- B) In determining whether goods produced or manufactured in any such insular possession contain foreign materials to the value of more than 70 percent, no material shall be considered foreign which either:
- 1) at the time such goods are entered, or
 - 2) at the time such material is imported into the insular possession, may be imported into the customs territory from a foreign country, and entered free of duty; except that no goods containing material to which 2) of this subparagraph applies shall be exempt from duty under subparagraph A) unless adequate documentation is supplied to show that the material has been incorporated into such goods during the 18-month period after the date on which such material is imported into the insular possession.
- C) Subject to the limitations imposed under sections 503(b) and 504(c) of the Trade Act of 1974, goods designated as eligible under section 503 of such Act which are imported from an insular possession of the United States shall receive duty treatment no less favorable than the treatment afforded such goods imported from a beneficiary developing country under title V of such Act.
- D) Subject to the provisions in section 213 of the Caribbean Basin Economic Recovery Act, goods which are imported from insular possessions of the United States shall receive duty treatment no less favorable than the treatment afforded such goods when they are imported from a beneficiary country under such Act.
- b) Rate of Duty Column 2. Notwithstanding any of the foregoing provisions of this note, the rates of duty shown in column 2 shall apply to products, whether imported directly or indirectly, of the following countries and areas pursuant to section 401 of the Tariff Classification Act of 1962, to section 231 or 257 e) 2) of the Trade Expansion Act of 1962, to section 404 a) of the Trade Act of 1974 or to any other applicable section of law, or to action taken by the President thereunder:

Afghanistan	German Democratic	Mongolia
Albania	Republic	North Korea
Bulgaria	Kampuchea	Romania
Cuba	Laos	Union of Soviet
Czechoslovakia	Latvia	Socialist Republics
Estonia	Lithuania	Vietnam

c) Products Eligible for Special Tariff Treatment.

- i) A) Programs under which special tariff treatment may be provided, and the corresponding symbols for such programs as they are indicated in the "Special" subcolumn, are as follows:

Generalized System of Preference	A or A*
Automotive Products Trade Act	B
Agreement on Trade in Civil Aircraft	C
United States-Canada Free Trade Area	CA
Caribbean Basin Economic Recovery Act	E or E*
United States-Israel Free Trade Area	I

- B) Articles which are eligible for the special tariff treatment provided for in subdivision c) of this note and which are subject to temporary modification under any provision of subchapters I and II of chapter 99 shall be subject, for the period indicated in the "Effective Period" column in chapter 99, to rates of duty as follows:

- 1) if a rate of duty for which the article may be eligible is set forth in the "Special" subcolumn in chapter 99 followed by one or more symbols described above, such rate shall apply in lieu of the rate followed by the corresponding symbol(s) set forth for such article in the "Special" subcolumn in chapters 1 to 98; or
- 2) if "No change" appears in the "Special" subcolumn in chapter 99 and subdivision B) 1) above does not apply, the rate of duty in the "General" subcolumn in chapter 99 or the applicable rate(s) of duty set forth in the "Special" subcolumn in chapters 1 to 98, whichever is lower, shall apply.

- C) Unless the context requires otherwise, articles which are eligible for the special tariff treatment provided for in subdivision c) of this note and which are subject to temporary modification under any provision of subchapters III or IV of chapter 99 shall be subject, for the period indicated in chapter 99, to the rates of duty in the "General" subcolumn in such chapter.

- D) Whenever any rate of duty set forth in the "Special" subcolumn in chapters 1 to 98 is equal to or higher than, the corresponding rate of duty provided in the "General" subcolumn in such chapters, such rate of duty in the "Special" subcolumn shall be deleted; except that, if the rate of duty in the "Special" subcolumn is an intermediate stage in a series of staged rate reductions for that subheading, such rate shall be treated as a suspended rate and shall be set forth in the "Special" subcolumn, followed by one or more symbols described above, and followed by an "s" in parentheses. If no rate of duty for which the article may be eligible is provided in the "Special" subcolumn for a particular subheading in chapters 1 to 98, the rate of duty provided in the "General" subcolumn shall apply.

11) Products of Countries Designated Beneficiary Developing Countries for Purposes of the Generalized System of Preferences (GSP).

- A) The following countries, territories and associations of countries eligible for treatment as one country (pursuant to section 502 a) 3) of the Trade Act of 1974 (19 U.S.C. 2462 a) 3)) are designated beneficiary developing countries for the purposes of the Generalized System of Preferences, provided for in Title V of the Trade Act of 1974, as amended (19 U.S.C. 2461 et seq.):

INDEPENDENT COUNTRIES

Angola	Guatemala	Peru
Antigua and Barbuda	Guinea	Philippines
Argentina	Guinea-Bissau	Rwanda
Bangladesh	Guyana	Saint Lucia
Barbados	Haiti	Saint Vincent and the Grenadines
Belize	Honduras	Sao Tome and Principe
Benin	India	Senegal
Bhutan	Indonesia	Seychelles
Bolivia	Israel	Sierra Leone
Botswana	Jamaica	Solomon Islands
Brazil	Jordan	Somalia
Burkina Faso	Kenya	Sri Lanka
Burma	Kiribati	Sudan
Burundi	Lebanon	Suriname
Cameroon	Lesotho	Swaziland
Cape Verde	Liberia	Syria
Central African Republic	Madagascar	Tanzania
Chad	Malawi	Thailand
Colombia	Malaysia	Togo
Comoros	Maldives	Tonga
Congo	Mali	Trinidad and Tobago
Costa Rica	Malta	Tunisia
Côte d'Ivoire	Marshall Islands, Republic of	Turkey
Cyprus	Mauritania	Tuvalu
Djibouti	Mauritius	Uganda
Dominica	Mexico	Uruguay
Dominican Republic	Micronesia, Federated States of	Vanuatu
Ecuador	Morocco	Venezuela
Egypt	Mozambique	Western Samoa
El Salvador	Nepal	Yemen Arab Republic (Sanaa)
Equatorial Guinea	Niger	Yugoslavia
Fiji	Oman	Zaire
Gambia, The	Pakistan	Zambia
Ghana	Papua New Guinea	Zimbabwe
Grenada		

NON-INDEPENDENT COUNTRIES AND TERRITORIES

Anguilla	French Polynesia	Pitcairn Islands
Aruba	Gibraltar	Saint Christopher and Nevis
Bermuda	Greenland	Saint Helena
British Indian Ocean Territory	Heard Island and McDonald Islands	Tokelau
Cayman Islands	Macau	Trust Territory of the Pacific Islands (Palau)
Christmas Island (Australia)	Montserrat	Turks and Caicos Islands
Cocos (Keeling) Islands	Netherlands Antilles	Virgin Islands, British
Cook Islands	New Caledonia	Wallis and Futuna
Falkland Islands (Islas Malvinas)	Niue	Western Sahara
	Norfolk Island	

ASSOCIATIONS OF COUNTRIES (TREATED AS ONE COUNTRY)

Member Countries of the
Cartagena Agreement
(Andean Group)

Consisting of:

Bolivia
Colombia
Ecuador
Peru
Venezuela

Association of
South East Asian
Nations (ASEAN)

Consisting of:

Indonesia
Malaysia
Philippines
Singapore
Thailand

Member countries of the Caribbean Common Market (CARICOM)

Consisting of:

Antigua and Barbuda
Barbados
Belize
Dominica
Grenada
Guyana
Jamaica

Montserrat
Saint Christopher and
Nevis
Saint Lucia
Saint Vincent and the
the Grenadines
Trinidad and Tobago

- B) The following beneficiary countries are designated as least-developed beneficiary developing countries pursuant to section 504 (c)(6) of the Trade Act of 1974, as amended:

Bangladesh
Benin
Bhutan
Botswana
Burkina Faso
Burundi
Cape Verde
Central African
Republic
Chad
Comoros
Djibouti

Equatorial Guinea
Gambia, The
Guinea
Guinea-Bissau
Haiti
Lesotho
Malaŵi
Maldives
Mali
Nepal
Niger

Rwanda
Sao Tome and Principe
Sierra Leone
Somalia
Sudan
Tanzania
Togo
Uganda
Western Samoa
Yemen Arab Republic
(Sanaa)

Whenever an eligible article is imported into the customs territory of the United States directly from one of the countries designated as a least-developed beneficiary developing country, it shall be entitled to receive the duty-free treatment provided for in subdivision c) ii) C) of this note without regard to the limitations on preferential treatment of eligible articles in section 504 (c) of the Trade Act, as amended (19 U.S.C. 2464 (c)).

- C) Articles provided for in a subheading for which a rate of duty "Free" appears in the "Special" subcolumn followed by the symbols "A" or "A*" in parentheses are those designated by the President to be eligible articles for purposes of the GSP pursuant to section 503 of the Trade Act of 1974. The symbol "A" indicates that all beneficiary developing countries are eligible for preferential treatment with respect to all articles provided for in the designated subheading. The symbol "A*" indicates that certain beneficiary developing countries, specifically enumerated in subdivision c) ii) D) of this note, are not eligible for such preferential treatment with regard to any article provided for in the designated subheading. Whenever an eligible article is imported into the customs territory of the United States directly from a country or territory listed in subdivision c) ii) A) of this note, it shall be eligible for duty-free treatment as set forth in the "Special" subcolumn, unless excluded from such treatment by subdivision c) ii) D) of this note; provided that, in accordance with regulations promulgated by the Secretary of the Treasury the sum of (1) the cost or value of the materials produced in the beneficiary developing country or any 2 or more countries which are members of the same association of countries which is treated as one country under section 502(a)(3) of the Trade Act of 1974, plus (2) the direct costs of processing operations performed in such beneficiary developing country or such member countries is not less than 35 percent of the appraised value of such article at the time of its entry into the customs territory of the United States.
- D) Articles provided for in a subheading for which a rate of duty of "Free" appears in the "Special" subcolumn of rate of duty column 1 followed by the symbol "A*" in parentheses, if imported from a beneficiary developing country set out opposite the subheading numbers listed below, are not eligible for the duty-free treatment provided in subdivision c) v) C) of this note:

06.03 10 70	Colombia	32.01 90 50	Mexico	71.14 20 00	Mexico
07.02 00 60	Mexico	32.03 00 50	Mexico	71.15 90 20	Mexico
07.03 20 00	Mexico	32.07 40 10	Mexico	71.16 10 10	Thailand
07.04 10 40	Mexico	33.01 12 00	Brazil	71.16 20 10	Thailand
07.04 10 60	Mexico	37.03 10 30	Brazil	72.02 11 10	Mexico
07.04 20 00	Mexico	37.03 20 30	Brazil	72.02 19 50	Mexico
07.05 11 40	Mexico	37.03 90 30	Brazil	72.02 21 10	Brazil
07.05 19 40	Mexico	38.23 90 40	Brazil	72.02 21 50	Brazil
07.07 00 20	Mexico	39.04 10 00	Mexico	72.02 30 00	Brazil
07.07 00 40	Mexico	39.04 21 00	Mexico	73.07 21 50	Brazil
07.08 10 40	Mexico	39.04 22 00	Mexico	73.07 91 50	Brazil
07.09 30 20	Mexico	39.09 10 00	Israel	73.14 19 00	Mexico
07.09 30 40	Mexico	39.21 13 50	Mexico	73.20 10 00	Mexico
07.09 60 00	Mexico	39.21 90 50	Mexico	73.20 20 10	Mexico
07.09 90 13	Mexico	39.22 10 00	Mexico	73.23 94 00	Mexico
07.09 90 20	Mexico	39.22 20 00	Mexico	74.01 10 00	Mexico
07.10 21 40	Mexico	39.22 90 00	Mexico	74.02 00 00	Mexico
07.10 80 50	Mexico	40.11 10 00	Brazil	74.03 11 00	Peru;
07.10 80 70	Mexico	40.11 20 00	Brazil		Zambia
07.11 40 00	Mexico	40.11 40 00	Brazil	74.03 12 00	Peru;
07.11 90 60	Mexico	40.11 91 50	Brazil		Zambia
08.04 50 40	Mexico	40.11 99 50	Brazil	74.03 13 00	Peru;
08.07 10 20	Mexico	40.12 10 50	Brazil		Zambia
08.07 10 70	Mexico	41.04 21 00	Argentina	74.03 19 00	Peru;
08.10 90 40	Mexico	41.04 22 00	Argentina		Zambia
08.11 10 00	Mexico	41.04 29 60	Argentina	74.03 21 00	Peru;
08.13 10 00	Turkey	41.04 31 60	Argentina		Zambia
08.13 30 00	Argentina	41.04 31 80	Argentina	74.03 22 00	Peru;
10.05 90 40	Argentina	41.04 39 60	Argentina		Zambia
10.06 30 10	Mexico	41.04 39 80	Argentina	74.03 23 00	Peru;
10.07 00 00	Argentina	41.05 20 60	Argentina		Zambia
15.15 30 00	Brazil	41.06 12 00	India	74.03 29 00	Peru;
17.01 11 00	Brazil	41.06 19 00	India		Zambia
17.01 12 00	Brazil	41.06 20 30	India	74.06 10 30	Venezuela
17.01 91 20	Brazil	41.07 29 60	Argentina	76.04 29 30	Venezuela
17.01 99 00	Brazil	41.07 90 60	Argentina	76.05 11 00	Venezuela
18.06 10 40	Brazil	41.09 00 70	Argentina	76.05 21 00	Venezuela
19.04 90 00	Mexico	44.09 10 40	Mexico	76.08 10 00	Brazil
20.01 10 00	Mexico	44.11 11 00	Brazil	76.08 20 00	Brazil
20.01 90 40	Mexico	44.11 19 20	Brazil	76.09 00 00	Brazil
20.05 10 00	Mexico	44.11 19 40	Brazil	79.03 10 00	Mexico
20.05 90 55	Mexico	44.11 21 00	Brazil	79.03 90 30	Mexico
20.05 90 90	Mexico	44.11 29 60	Brazil	84.06 11 90	Israel
20.07 99 50	Brazil	44.11 29 90	Brazil	84.06 19 90	Israel
22.03 00 00	Mexico	44.12 19 40	Indonesia	84.06 90 90	Israel
22.08 90 45	Mexico	44.12 99 40	Indonesia	84.07 32.20	Brazil;
24.01 20 40	Brazil	48.18 10 00	Mexico		Mexico
25.29 22 00	Mexico	48.18 20 00	Mexico	84.07 33 20	Brazil;
26.20 19 60	Mexico	48.18 30 00	Mexico		Mexico
26.20 20 00	Mexico	48.18 50 00	Mexico	84.07 34.20	Brazil;
26.20 30 00	Mexico	48.23 20 10	Brazil		Mexico
28.04 69 10	Brazil	48.23 90 65	Mexico	84.08 10 00	Brazil
28.24 10 00	Mexico	52.08 31 20	India	84.08 20 20	Brazil
28.24 20 00	Mexico	52.08 32 10	India	84.08 20 90	Brazil
28.25 90 15	Brazil	52.08 41 20	India	84.08 90 90	Brazil
28.27 59 05	Israel	52.08 42 10	India	84.09 91 91	Brazil;
28.43 21 00	Mexico	52.08 51 20	India		Mexico
28.43 29 00	Mexico	52.08 52 10	India	84.09 91 92	Brazil;
29.03 59 40	Israel	56.07 30 20	Mexico		Mexico
29.05 19 00	Brazil	62.10 10 20	Mexico	84.09 91 99	Brazil;
29.06 11 00	Brazil	63.07 90 60	Mexico		Mexico
29.09 19 10	Brazil	64.05 90 20	Mexico	84.09 99 91	Brazil
29.15 31 00	Brazil	64.06 10 65	Brazil	84.09 99 92	Brazil
29.15 39 10	Mexico	64.06 99 60	Argentina	84.09 99 99	Brazil
29.15 70 00	Brazil	68.10 11 00	Mexico	84.11 91 90	Brazil
29.16 15 50	Brazil	69.05 10 00	Mexico	84.11 99 90	Brazil
29.16 19 50	Brazil	69.09 19 10	Mexico	84.14 51 00	Mexico
29.16 39 15	Bahamas	69.10 10 00	Brazil;	84.14 59 80	Mexico
29.17 13 00	Brazil		Mexico	84.14 60 00	Mexico
29.17 14 10	Brazil	69.10 90 00	Brazil;	84.14 90 10	Mexico
29.17 19 50	Brazil		Mexico	84.15 10 00	Mexico
29.18 11 10	Brazil	69.11 90 00	Brazil;	84.15 81 00	Mexico
29.18 22 10	Turkey		Mexico	84.15 82 00	Mexico
29.18 22 50	Bahamas	69.12 00 44	Brazil	84.15 83 00	Mexico
29.18 90 30	Bahamas	70.04 10 20	Mexico	84.15 90 00	Mexico
29.24 29 39	Bahamas	71.13 11 50	Thailand	84.19 11 00	Israel
29.33 19 35	Bahamas	71.13 19 21	Israel	84.19 19 00	Israel
29.33 40 10	Israel	71.13 19 50	Thailand	84.19 90 10	Israel
29.33 90 31	Bahamas	71.13 20 21	Israel	84.21 23 00	Brazil;
30.04 90 60	Bahamas;	71.13 20 50	Thailand		Mexico
	Turkey	71.14 11 70	Mexico		

84.21 31 00	Brazil;	85.01 31 80	Mexico	85.43 80 90	Mexico
	Mexico	85.01 32 60	Mexico	85.43 90 80	Mexico
84.24 20 10	Mexico	85.01 33 60	Mexico	85.44 20 00	Mexico
84.24 90 10	Mexico	85.01 34 60	Mexico	85.44 30 00	Mexico
84.25 20 00	Mexico	85.01 40 40	Mexico	85.44 41 00	Mexico
84.25 31 00	Mexico	85.01 40 50	Mexico	85.44 51 40	Mexico
84.25 41 00	Mexico	85.01 51 40	Mexico	85.44 51 80	Mexico
84.25 42 00	Mexico	85.01 51 50	Mexico	85.44 60 20	Mexico
84.26 11 00	Mexico	85.01 61 00	Mexico	85.47 90 00	Brazil
84.26 12 00	Mexico	85.01 62 00	Mexico	85.48 00 00	Mexico
84.26 19 00	Mexico	85.01 63 00	Mexico	86.05 00 00	Mexico
84.26 20 00	Mexico	85.01 64 00	Mexico	86.06 10 00	Mexico
84.26 30 00	Mexico	85.02 11 00	Mexico	86.06 20 00	Mexico
84.26 41 00	Mexico	85.02 12 00	Mexico	86.06 30 00	Mexico
84.26 49 00	Mexico	85.02 13 00	Mexico	86.06 91 00	Mexico
84.26 91 00	Mexico	85.02 20 00	Mexico	86.06 92 00	Mexico
84.26 99 00	Mexico	85.02 30 00	Mexico	86.06 99 00	Mexico
84.28 10 00	Mexico	85.02 40 00	Mexico	87.08 10 00	Brazil;
84.28 20 00	Mexico	85.03 00 60	Mexico		Mexico
84.28 31 00	Mexico	85.04 10 00	Mexico	87.08 21 00	Brazil;
84.28 32 00	Mexico	85.04 40 00	Mexico		Mexico
84.28 33 00	Mexico	85.04 50 00	Mexico	87.08 29 00	Brazil;
84.28 39 00	Mexico	85.04 90 00	Mexico		Mexico
84.28 40 00	Mexico	85.05 19 00	Mexico	87.08 31 50	Brazil;
84.28 50 00	Mexico	85.07 30 00	Mexico		Mexico
84.28 60 00	Mexico	85.07 40 00	Mexico	87.08 39 50	Brazil;
84.28 90 00	Mexico	85.07 80 00	Mexico		Mexico
84.29 11 00	Brazil	85.07 90 80	Mexico	87.08 40 10	Brazil;
84.29 19 00	Brazil	85.09 90 20	Mexico		Mexico
84.29 20 00	Brazil	85.11 10 00	Mexico	87.08 40 20	Brazil;
84.29 30 00	Brazil	85.11 20 00	Mexico		Mexico
84.29 40 00	Brazil	85.11 30 00	Mexico	87.08 40 50	Brazil;
84.29 51 50	Brazil	85.11 40 00	Mexico		Mexico
84.29 52 50	Brazil	85.11 50 00	Mexico	87.08 50 50	Brazil;
84.29 59 50	Brazil	85.11 80 60	Mexico		Mexico
84.30 10 00	Brazil	85.11 90 60	Mexico	87.08 50 80	Brazil;
84.30 20 00	Brazil	85.12 40 40	Brazil;		Mexico
84.30 31 00	Brazil		Mexico	87.08 60 50	Brazil;
84.30 39 00	Brazil	85.12 90 70	Mexico		Mexico
84.30 41 00	Brazil	85.12 90 90	Brazil;	87.08 60 80	Brazil;
84.30 49 80	Brazil		Mexico		Mexico
84.30 50 50	Brazil	85.16 90 60	Mexico	87.08 70 80	Brazil;
84.30 61 00	Brazil	85.19 91 00	Brazil;		Mexico
84.30 62 00	Brazil		Mexico	87.08 80 50	Brazil;
84.30 69 00	Brazil	85.19 99 00	Brazil		Mexico
84.31 10 00	Mexico	85.23 11 00	Mexico	87.08 91 50	Brazil;
84.31 31 00	Mexico	85.23 12 00	Mexico		Mexico
84.31 39 00	Mexico	85.23 13 00	Mexico	87.08 93 50	Brazil;
84.31 41 00	Brazil	85.23 20 00	Mexico		Mexico
84.31 42 00	Brazil	85.23 90 00	Mexico	87.08 99 50	Brazil;
84.31 43 80	Brazil	85.27 11 11	Brazil;		Mexico
84.31 49 10	Mexico		Mexico	87.16 90 50	Brazil;
84.31 49 90	Brazil	85.27 21 10	Brazil;		Mexico
84.65 94 00	Brazil;		Mexico	88.02 30 00	Brazil
	Mexico	85.27 31 40	Brazil;	90.08 90 40	Mexico
84.70 40 00	Mexico		Mexico	90.09 90 00	Mexico
84.71 20 00	Mexico	85.34 00 00	Mexico	90.13 20 00	Mexico
84.71 91 00	Mexico	85.35 10 00	Mexico	90.18 39 00	Mexico
84.71 99 30	Mexico	85.35 21 00	Mexico	90.21 90 80	Mexico
84.73 21 00	Mexico	85.35 29 00	Mexico	90.25 11 20	Brazil
84.73 29 00	Mexico	85.35 30 00	Mexico	90.25 19 00	Mexico
84.73 30 80	Mexico	85.35 40 00	Mexico	90.28 90 00	Mexico
84.73 40 00	Mexico	85.35 90 00	Mexico	91.13 10 00	Thailand
84.79 10 00	Brazil;	85.36 10 00	Mexico	93.03 30 40	Brazil
	Mexico	85.36 20 00	Mexico	94.01 20 00	Mexico
84.79 30 00	Brazil;	85.36 30 00	Mexico	94.01 30 40	Yugoslavia
	Mexico	85.36 41 00	Mexico	94.01 61 40	Yugoslavia
84.79 81 00	Brazil;	85.36 49 00	Mexico	94.01 69 60	Yugoslavia
	Mexico	85.36 50 00	Mexico	94.01 90 10	Mexico
84.79 82 00	Brazil;	85.36 61 00	Mexico	94.03 40 60	Mexico
	Mexico	85.36 69 00	Mexico	94.03 50 60	Mexico
84.79 89 90	Brazil;	85.36 90 00	Mexico	94.03 90 10	Mexico
	Mexico	85.37 10 00	Mexico	94.05 10 80	Mexico
84.79 90 00	Brazil	85.37 20 00	Mexico	94.05 20 80	Mexico
84.83 10 10	Brazil;	85.38 10 00	Mexico	94.05 40 80	Mexico
	Mexico	85.38 90 00	Mexico	94.05 91 20	Mexico
84.83 10 30	Brazil	85.39 10 00	Mexico	95.04 20 60	Brazil
85.01 20 40	Mexico	85.39 90 00	Mexico	95.08 00 00	Brazil;
85.01 20 50	Mexico	85.43 10 00	Mexico		Mexico
85.01 31 40	Mexico	85.43 20 00	Mexico	96.13 80 20	Mexico
85.01 31 50	Mexico	85.43 30 00	Mexico	96.13 90 40	Mexico

iii) Automotive Products and Motor Vehicles Eligible for Special Tariff Treatment. Articles entered under the Automotive Products Trade Act are subject to the following provisions:

A) Motor vehicles and original motor-vehicle equipment which are Canadian articles and which fall in provisions for which the rate of duty "Free (B)" appears in the "Special" subcolumn may be entered free of duty. As used in this note:

- 1) The term "Canadian article" means an article which is the product of Canada, but does not include any article produced with the use of materials imported into Canada which are products of any foreign country (except materials produced within the customs territory of the United States), if the aggregate value of such imported materials when landed at the Canadian port of entry (that is, the actual purchase price, or if not purchased, the export value of such materials, plus, if not included therein, the cost of transporting such materials to Canada but exclusive of any landing cost and Canadian duty) was more than 50 percent of the appraised value of the article imported into the customs territory of the United States.
- 2) The term "original motor-vehicle equipment", as used with reference to a Canadian article (as defined above), means such a Canadian article which has been obtained from a supplier in Canada under or pursuant to a written order, contract or letter of intent of a bona fide motor vehicle manufacturer in the United States, and which is a fabricated component intended for use as original equipment in the manufacture in the United States of a motor vehicle, but the term does not include trailers or articles to be used in their manufacture.
- 3) The term "motor vehicle", as used in this note, means a motor vehicle of a kind described in headings 87.02, 87.03 and 87.04 of chapter 87 (excluding an electric trolley bus and a three-wheeled motor vehicle) or an automobile truck tractor principally designed for the transport of persons or goods.
- 4) The term "bona fide motor-vehicle manufacturer" means a person who, upon application to the Secretary of Commerce, is determined by the Secretary to have produced no fewer than 15 complete motor vehicles in the United States during the previous 12 months, and to have installed capacity in the United States to produce 10 or more complete motor vehicles per 40-hour week. The Secretary of Commerce shall maintain, and publish from time to time in the Federal Register, a list of the names and addresses of bona fide motor-vehicle manufacturers.

B) If any Canadian article accorded the status of original motor-vehicle equipment is not so used in the manufacture in the United States of motor vehicles, such Canadian article or its value (to be recovered from the importer or other person who diverted the article from its intended use as original motor-vehicle equipment) shall be subject to forfeiture, unless at the time of the diversion of the Canadian article the United States Customs Service is notified in writing, and, pursuant to arrangements made with the service:

- 1) the Canadian article is, under customs supervision, destroyed or exported, or
- 2) duty is paid to the United States Government in an amount equal to the duty which would have been payable at the time of entry if the Canadian article had not been entered as original motor-vehicle equipment.

iv) Articles Eligible for Duty-Free Treatment Pursuant to the Agreement on Trade in Civil Aircraft. Whenever a product is entered under a provision for which the rate of duty "Free (C)" appears in the "Special" subcolumn, the importer shall file a written statement, accompanied by such supporting documentation as the Secretary of the Treasury may require, with the appropriate customs officer stating that the imported article has been imported for use in civil aircraft, that it will be so used and that the article has been approved for such use by the Administrator of the Federal Aviation Authority (FAA) or by the airworthiness authority in the country of exportation, if such approval is recognized by the FAA as an acceptable substitute for FAA certification, or that an application for approval for such use has been submitted to, and accepted by, the Administrator of the FAA. For purposes of the tariff schedule, the term "civil aircraft" means all aircraft other than aircraft purchased for use by the Department of Defense or the United States Coast Guard.

v) Products of Countries Designated as Beneficiary Countries for Purposes of the Caribbean Basin Economic Recovery Act (CBERA).

A) The following countries and territories or successor political entities are designated beneficiary countries for the purposes of the CBERA, pursuant to section 212 of that Act (19 U.S.C.):

Antigua and Barbuda	El Salvador	Saint Christopher and Nevis
Aruba	Grenada	Saint Lucia
Bahamas	Guatemala	Saint Vincent and the Grenadines
Barbados	Haiti	Trinidad and Tobago
Belize	Honduras	Virgin Islands, British
Costa Rica	Jamaica	
Dominica	Montserrat	
Dominican Republic	Netherlands Antilles	

B) 1) Unless otherwise excluded from eligibility by the provisions of subdivisions c) v) D) or c) v) E) of this note, any article which is the growth, product, or manufacture of a beneficiary country shall be eligible for duty-free treatment if that article is provided for in a subheading for which a rate of duty of "Free" appears in the "Special subcolumn followed by the symbol "E" or "E*" in parenthesis, and if:

I) that article is imported directly from a beneficiary country into the customs territory of the United States; and

II) the sum of (A) the cost or value of the materials produced in a beneficiary country or two or more beneficiary countries, plus (B) the direct costs of processing operations performed in a beneficiary country or countries is not less than 35 per centum of the appraised value of such article at the time it is entered. For purposes of determining the percentage referred to in II)(B) above, the term "beneficiary country" includes the Commonwealth of Puerto Rico and the United States Virgin Islands. If the cost or value of materials produced in the customs territory of the United States (other than the Commonwealth of Puerto Rico) is included with respect to an article to which subdivision c) v) of this note applies, an amount not to exceed 15 per centum of the appraised value of the article at the time it is entered that is attributed to such United States cost or value may be applied toward determining the percentage referred to in II)(B) above.

2) Pursuant to subsection 213(a)(2) of the CBERA, the Secretary of the Treasury shall prescribe such regulation as may be necessary to carry out subdivision c) v) of this note including, but not limited to, regulations providing that, in order to be eligible for duty-free treatment under CBERA, an article must be wholly the growth, product, or manufacture of a beneficiary country, or must be a new or different article of commerce which has been grown, produced, or manufactured in the beneficiary country, and must be stated as such in a declaration by the appropriate party; but no article or material of a beneficiary country shall be eligible for such treatment by virtue of having merely undergone:

I) simple combining or packaging operations, or

II) mere dilution with water or mere dilution with another substance that does not materially alter the characteristics of the article.

3) As used in subdivision c) v) B) of this note, the phrase "direct costs of processing operations" includes, but is not limited to:

I) all actual labor costs involved in the growth, production, manufacture, or assembly of the specific merchandise, including fringe benefits, on-the-job training and the cost of engineering, supervisory, quality control, and similar personnel; and

II) dies, molds, tooling, and depreciation on machinery and equipment which are allocable to the specific merchandise.

Such phrase does not include costs which are not directly attributable to the merchandise concerned or are not costs of manufacturing the product, such as (I) profit, and (II) general expenses of doing business which are either not allocable to the specific merchandise or are not related to the growth, production, manufacture, or assembly of the merchandise, such as administrative salaries, casualty and liability insurance, advertising, and salesmen's salaries, commissions or expenses.

4) Notwithstanding section 311 of the Tariff Act of 1930 (19 U.S.C. 1311), the products of a beneficiary country which are imported directly from such country into Puerto Rico may be entered under bond for processing or manufacturing in Puerto Rico. No duty shall be imposed on the withdrawal from warehouse of the product of such processing or manufacturing if, at the time of such withdrawal, such product meets the requirements of subdivision c) v) B) I) II) above.

C) Articles provided for in a subheading for which a rate of duty "Free" appears in the "Special" subcolumn followed by the symbols "E" or "E*" in parenthesis are eligible articles for purposes of the CBERA pursuant to section 213 of that Act. The symbol "E" indicates that all articles provided for in the designated subheading are eligible for preferential treatment except those described in subdivision c) v) E).

The symbol "E*" indicates that some articles provided for in the designated subheading are not eligible for preferential treatment as further described in subdivision c) v) D) of this note. Whenever an eligible article is imported into the customs territory of the United States in accordance with the provisions of subdivision c) vi) B) of this note from a country or territory listed in subdivision c) vi) A of this note, it shall be eligible for duty-free treatment as set forth in the "Special" subcolumn, unless excluded from such treatment by subdivisions c) v) D) or c) v) E) of this note.

D) Articles provided for in a subheading for which a rate of duty of "Free" appears in the "Special" subcolumn followed by the symbol "E*" in parenthesis shall be eligible for the duty-free treatment provided for in subdivision c) vi) of this note, except:

1) articles of beef or veal, however provided for in chapter 2 or chapter 16 and heading 23.01, and sugars, sirups and molasses, provided for in heading 17.01 and subheadings 17.02 90 30, 18.06 10 40 and 21.06 90 10, if a product of the following countries, pursuant to section 213 c) of the CBERA:

Antigua and Barbuda
 Monserrat
 Netherlands Antilles
 Saint Lucia
 Saint Vincent and the Grenadines

2) sugars, sirups and molasses, provided for in heading 17.01 and subheadings 17.02 90 30, 18.06 10 40 and 21.06 90 10, to the extent that importation and duty-free treatment of such articles are limited by additional U.S. note 4 of chapter 17, pursuant to section 213 d) of the CBERA; or

3) Textile and apparel articles:

I) of cotton, wool or fine animal hair, man-made fibers, or blends thereof in which those fibers, in the aggregate, exceed in weight each other single component fiber thereof; or

II) in which either the cotton content or the man-made fiber content equals or exceeds 50 percent by weight of all component fibers thereof; or

III) in which the wool or fine animal hair content exceeds 17 percent by weight of all component fibers thereof; or

IV) containing blends of cotton, wool or fine animal hair, or man-made fibers, which fibers in the aggregate, amount to 50 percent or more by weight of all component fibers thereof;

provided, that beneficiary country exports of handloom fabrics of the cottage industry, or handmade cottage industry products made of such handloom fabrics, or traditional folklore handicraft textile products, if such products are properly certified under an arrangement established between the United States and such beneficiary country, are eligible for the duty-free treatment provided for in subdivision c) v) of this note.

E) The duty-free treatment provided under the CBERA shall not apply to watches and watch parts (including cases, bracelets and straps), of whatever type including, but not limited to, mechanical, quartz digital or quartz analog, if such watches or watch parts contain any material which is the product of any country with respect to which column 2 rates of duty apply.

vi) United States-Israel Free Trade Area Implementation Act of 1985.

A) The products of Israel described in Annex 1 of the Agreement on the Establishment of a Free Trade Area between the Government of the United States of America and the Government of Israel, entered into on April 22, 1985, are subject to duty as provided herein. Products of Israel, as defined in subdivision c) vi) B) of this note imported into the customs territory of the United States and entered under a subheading for which a rate of duty appears in the "Special" subcolumn followed by the symbol "IL" in parentheses are eligible for the tariff treatment set forth in the "Special" subcolumn, in accordance with section 4(a) of the United States-Israel Free Trade Area Implementation Act of 1985 (99 Stat. 82).

B) For purposes of subdivision c) vi) of this note goods imported into the customs territory of the United States are eligible for treatment as "products of Israel" only if:

1) each article is the growth, product or manufacture of Israel or is a new or different article of commerce that has been grown, produced or manufactured in Israel;

2) each article is imported directly from Israel into the customs territory of the United States; and

3) the sum of:

I) the cost or value of the materials produced in Israel plus

II) the direct costs of processing operations performed in Israel, is not less than 35 percent of the appraised value of each article at the time it is entered.

If the cost or value of materials produced in the customs territory of the United States is included with respect to an article to which subdivision c) vi) of this note applies, an amount not to exceed 15 percent of the appraised value of the article at the time it is entered that is attributable to such United States cost or value may be applied toward determining the percentage referred to in subdivision c) vi) B) E) of this note.

- C) No goods may be considered to meet the requirements of subdivision c) vi) B) 1) of this note by virtue of having merely undergone:
 - 1) Simple combining or packaging operations; or
 - 2) mere dilution with water or mere dilution with another substance that does not materially alter the characteristics of the goods.
- D) As used in subdivision c) vi) of this note, the phrase "direct costs of processing operations" includes, but is not limited to:
 - 1) all actual labor costs involved in the growth, production, manufacture or assembly of the specific merchandise, including fringe benefits, on-the-job training and the cost of engineering, supervisory, quality control, and similar personnel; and
 - 2) dies, molds, tooling, and depreciation on machinery and equipment which are allocable to the specific merchandise.

Such phrase does not include costs which are not directly attributable to the merchandise concerned or are not costs of manufacturing the product, such as (I) profit, and (II) general expenses of doing business which are either not allocable to the specific merchandise or are not related to the growth, production, manufacture, or assembly of the merchandise, such as administrative salaries, casualty and liability insurance, advertising, and salesmen's salaries, commissions or expenses.
- E) The Secretary of the Treasury, after consultation with the United States Trade Representative, shall prescribe such regulations as may be necessary to carry out subdivision c) vi) of this note.

vii) Concerns the United States-Canada Free Trade Agreement Implementation Act of 1988.

4. Exemptions. For the purposes of general note 1:

- a) corpses, together with their coffins and accompanying flowers,
- b) telecommunications transmissions,
- c) records, diagrams and other data with regard to any business, engineering or exploration operation whether on paper, cards, photographs, blueprints, tapes or other media, and
- d) articles returned from space within the purview of section 484A of the Tariff Act of 1930,

are not subject to the provisions of the tariff schedule.

5. Commingling of Goods.

- a) Whenever goods subject to different rates of duty are so packed together or mingled that the quantity or value of each class of goods cannot be readily ascertained by customs officers (without physical segregation of the shipment or the contents of any entire package thereof), by one or more of the following means:
 - i) sampling,
 - ii) verification of packing lists or other documents filed at the time of entry, or
 - iii) evidence showing performance of commercial settlement tests generally in the trade and filed in such time and manner as may be prescribed by regulations of the Secretary of the Treasury,

the commingled goods shall be subject to the highest rate of duty applicable to any part thereof unless the consinee or his agent segregates the goods pursuant to subparagraph b) hereof.

b) Every segregation of goods made pursuant to this note shall be accomplished by the consignee or his agent at the risk and expense of the consignee within 30 days (unless the Secretary authorizes in writing a longer time) after the date of personal delivery or mailing, by such employee as the Secretary of the Treasury shall designate, of written notice to the consignee that the goods are commingled and that the quantity or value of each class of goods cannot be readily ascertained by customs officers. Every such segregation shall be accomplished under customs supervision, and the compensation and expenses of the supervising customs officers shall be reimbursed to the Government by the consignee under such regulations as the Secretary of the Treasury may prescribe.

c) The foregoing provisions of this note do not apply with respect to any part of a shipment if the consignee or his agent furnishes, in such time and manner as may be prescribed by regulations of the Secretary of the Treasury, satisfactory proof:

i) that such parts (A) is commercially negligible, (B) is not capable of segregation without excessive cost and (C) will not be segregated prior to its use in a manufacturing process or otherwise, and

ii) that the commingling was not intended to avoid the payment of lawful duties.

Any goods with respect to which such proof is furnished shall be considered for all customs purposes as a part of the goods, subject to the next lower rate of duty, with which they are commingled.

d) The foregoing provisions of this note do not apply with respect to any shipment if the consignee or his agent shall furnish, in such time and manner as may be prescribed by regulations of the Secretary of the Treasury, satisfactory proof:

i) that the value of the commingled goods is less than the aggregate value would be if the shipment were segregated;

ii) that the shipment is not capable of segregation without excessive cost and will not be segregated prior to its use in a manufacturing process or otherwise; and

iii) that the commingling was not intended to avoid the payment of lawful duties.

Any goods with respect to which such proof is furnished shall be considered for all customs purposes to be dutiable at the rate applicable to the material present in greater quantity than any other material.

e) The provisions of this note shall apply only in cases where the tariff schedule does not expressly provide a particular tariff treatment for commingled goods.

6. Abbreviations. In the tariff schedule the following symbols and abbreviations are used with the meanings respectively indicated below:

\$	dollars
c	cents
%	percent ad valorem
F.D.A.	Food and Drugs Administration.

7. Definitions. For the purposes of the tariff schedule, unless the context otherwise requires:

a) the term "entered" means entered, or withdrawn from warehouse for consumption, in the customs territory of the United States;

b) the term "entered for consumption" does not include withdrawals from warehouse for consumption;

c) the term "withdrawn from warehouse for consumption" means withdrawn from warehouse for consumption and does not include goods entered for consumption;

d) the term "rate of duty" includes a free rate of duty;

e) the terms "wholly of", "in part of", and "containing", when used between the description of an article and a material (e.g., "woven fabrics, wholly of cotton"), have the following meanings:

- i) "wholly of" means that the goods are, except for negligible or insignificant quantities of some other material or materials, composed completely of the named material;
- ii) "in part of" or "containing" mean that the goods contain a significant quantity of the named material.

With regard to the application of the quantitative concepts specified above, it is intended that the de minimis rule apply.

f) the term "headings" refers to the article descriptions and tariff provisions appearing in the schedule at the first hierarchical level; the term "subheading" refers to any article description or tariff provision indented thereunder; a reference to "headings" encompasses subheadings indented thereunder.

8. Issuance of Rules and Regulations. The Secretary of the Treasury is hereby authorized to issue rules and regulations governing the admission of articles under the provisions of the tariff schedule. The allowance of an importer's claim for classification, under any of the provisions of the tariff schedule which provides for total or partial relief from duty or other import restrictions on the basis of facts which are not determinable from an examination of the article itself in its condition as imported, is dependent upon his complying with any rules or regulations which may be issued pursuant to this note.
9. Methods of Ascertainment. The Secretary of the Treasury is authorized to prescribe methods of analyzing, testing, sampling, weighing, gauging, measuring or other methods of ascertainment whenever he finds that such methods are necessary to determine the physical, chemical or other properties or characteristics of articles for purposes of any law administered by the Customs Service.

GENERAL RULES OF INTERPRETATION

Classification of goods in the tariff schedule shall be governed by the following principles:

1. The table of contents, and titles of sections, chapters and sub-chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative section or chapter notes and, provided such headings or notes do not otherwise require, according to the following provisions:
2. a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this rule), entered unassembled or disassembled.
- b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of rule 3.
3. When by application of rule 2 b) or for any other reason, goods are, prima facie, classifiable under two or more headings, classification shall be effected as follows:
 - a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
 - b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

- c) When goods cannot be classified by reference to 3 a) or 3 b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
- d. Goods which cannot be classified in accordance with the above rules shall be classified under the heading appropriate to the goods to which they are most akin.
- e. In addition to the foregoing provisions, the following rules shall apply in respect of the goods referred to therein:
 - a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. The rule does not, however, apply to containers which give the whole its essential character;
 - b) Subject to the provisions of rule 5 a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision does not apply when such packing materials or packing containers are clearly suitable for repetitive use.
- f. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related subheading notes and, mutatis mutandis, to the above rules, on the understanding that only subheadings at the same level are comparable. For the purposes of the rule the relative section and chapter notes also apply, unless the context otherwise requires.

ADDITIONAL U.S. RULES OF INTERPRETATION

- 1. In the absence of special language or context which otherwise requires:
 - a) a tariff classification controlled by use (other than actual use) is to be determined in accordance with the use in the United States at, or immediately prior to the date of importation, of goods of that class or kind to which the imported goods belong, and the controlling use is the principal use;
 - b) a tariff classification controlled by the actual use to which the imported goods are put in the United States is satisfied only if such use is intended at the time of importation, the goods are so used and proof thereof is furnished within 3 years after the date the goods are entered;
 - c) a provision for parts of an article covers products solely or principally used as a part of such articles but a provision for "parts" or "parts and accessories" shall not prevail over a specific provision for such part or accessory; and
 - d) the principles of section XI regarding mixtures of two or more textile materials shall apply to the classification of goods in any provision in which a textile material is named.